

Exhibit B

AP SERVICES, LLC
Summary of Fees and Hours by Professionals and
Description of Responsibilities of Professionals – Pacific Gas and Electric Company, et al.
For the Period July 1, 2019 through July 31, 2019

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE	HOURS	FEES
James A Mesterharm	Managing Director	Develop and implement financial restructuring strategies; serve as lead AP Services resource on bankruptcy and restructuring issues; serve as key interface with creditor constituencies and other principal parties in interest; assist counsel in preparing and providing support for case motions, including testimony in bankruptcy court; provide transactional guidance, direction, and oversight; direct AP Services team and management on restructuring workstreams; assist management and advisors in development and negotiation of Plan of Reorganization	\$1,140	144.3	\$ 164,502.00
John Boken	Managing Director	Develop and implement financial and operational restructuring strategies; serve as lead AP Services resource and interface with creditor advisors, creditor constituencies, contract counterparties, and other principal parties in interest; provide operational guidance, direction, and oversight; oversee AP Services team and management in financing, liquidity management, operational improvement, diligence support, contract assessment, and other key restructuring workstreams; oversee development of business plan and long-term forecast; coordinate with counsel on support for case motions, including testimony in bankruptcy court; assist management and advisors in development and negotiation of Plan of Reorganization	\$1,140	257.9	294,006.00
David R Hindman	Managing Director	Develop and implement operational restructuring and cost reduction strategies; serve as lead AP Services resource on energy procurement, contract portfolio, and counterparty management issues; lead AP Services team and management in identification and implementation of cost efficiency opportunities across all business units and support functions; assist in interface, communications, and diligence support with creditor advisors, creditor constituencies, contract counterparties, and other principal parties in interest; assist in development of business plan and long-term forecast, assumptions, and support	\$1,015	177.9	180,568.50
Robb C McWilliams	Managing Director	Direct case management activities and priorities of working teams across multiple work streams and advise on various matters including the review of invoices for the determination of prepetition and postpetition, monthly operating reports, claims analysis, assessment of contracts for assumption or rejection and the review and analysis of the various term sheets and the Plan of Reorganization	\$1,015	197.6	200,564.00
Mark J Brown	Managing Director	Direct the build out of the liquidation analysis to facilitate ongoing development of Disclosure Statement to support Plan of Reorganization process.	\$1,015	23.7	24,055.50

Albert Leung	Director	Lead labor, organizational effectiveness and benefits cost savings assessment which includes development of labor model and analysis of PGE internal and external labor spend for each line of business. Support additional labor related optimization initiatives across lines of businesses and other program management office implementation.	\$945	136.9	129,370.50
Eva Anderson	Director	Manage and facilitate development of responses to all diligence requests submitted by the Official Committee advisors and ad hoc creditor advisors. Support development of presentation materials for extensive on-site creditor advisor management meetings. Support Company's real estate team on bankruptcy-related owned and leased property issues.	\$945	216.8	204,876.00
John Kaplan	Director	Support cost reduction workstreams and oversee the Asset Planning & Project Execution Implementation	\$945	199.4	188,433.00
Phillip R Croom	Director	Support spend reduction workstream with specific focus on external spend related to MRO, aviation, and fleet. Analyze spend data, interview leaders and key stakeholders to develop hypotheses on spend reduction opportunities. Validate (or disprove) hypotheses to develop high confidence cost reduction opportunities in the areas listed above. Support development and implementation of actions to achieve spend reduction targets.	\$945	154.4	145,908.00
Steven A Aschkenase	Director	Support cost reductions workstream with a specific focus on defining savings opportunities in customer care including customer service, meter to cash and public purpose programs. Begin developing PMO structure to support cost reduction initiative implementation	\$945	189.1	178,699.50
Ken Chan	Director	Support cost reduction workstream activities. Lead overall vegetation management cost reduction (wildfire, wood removal, technology productivity improvement, contract negotiation, supply strategy). Co-lead fleet management cost reduction (outsourcing, specs rationalization, process improvement, demand management). Assist electrical operations contracting and process improvement.	\$945	132.1	124,834.50
Rus Parashchak	Director	Support cost reduction workstream with specific focus on leading execution of Contract Award Policy initiative, assessing current processes and recommending improvements to drive more competition and external spend savings.	\$945	142.3	134,473.50
Charles G Zentay	Director	Support assessment of Network & Telecom workstream, with focus on developing baseline, conducting vendor spend deep dives, developing overview of technology landscape, and performing cost opportunity assessment.	\$945	0.4	378.00
Bradley Hunter	Director	Lead liquidity and cash management workstreams. Manage development and maintenance of cash forecast and actual tracking models. Coordinate production of periodic cash forecast reports for internal and external reporting. Participate in regular meetings with management to review cash flow trends and liquidity status.	\$895	37.6	33,652.00

Erik Bell	Director	Support the operation of the Spend Governance Committee. Participate in cost reduction efforts around the Gas Operations and Power Generation groups including the identification and evaluation of specific opportunities to reduce or defer expenditures in an effort to lower customer energy rates.	\$895	193.0	172,735.00
John C Labella	Director	Lead and manage team of PGE, AP Services and temporary staffing in the review all invoices using the 3-way match process for a determination if services or goods provided were in the pre or post-petition period. Design and implement semi-automated invoice review processes and other processes to expedite reviews as necessary. Provide support to PGE accounting group in identifying and aggregating financial data for preparation of the Monthly Operating reports for January and February.	\$895	178.6	159,847.00
Jeffrey W Kopa	Director	Support the build out of the liquidation analysis to facilitate ongoing development of Disclosure Statement to support Plan of Reorganization process.	\$830	40.7	33,781.00
Denise Lorenzo	Director	Design and manage process for submitting, approving and processing prepetition payments authorized under various first day motions (Supplier Management Committee), including the assessment of Operational Integrity Supplier designations. Design and manage process for reporting of executed prepetition payments and maintaining controls to ensure compliance with granted first day authority. Design and manage process for designating all executory contracts for assumption, rejection and renegotiation.	\$830	186.8	155,044.00
Michelle R Repko	Director	Lead cross-functional effort with AP Services team and company team members in development and implementation of a process to resolve over 600 asserted 503b9 claims. Assist company in development and formation of claims steering committee and organization-wide process for resolving claims. Assist company in performing preliminary analysis on existing claim population. Support various other case management efforts.	\$830	137.9	114,457.00
Brent Robison	Director	Work with company personnel to address formal objections to the filed reclamation demand notice and led efforts to resolve informal responses by suppliers with reclamation demands. Assist in the review and preparation of 503b9 claims resolution and objections. Assist company in the initial review of current claims and contribute to preliminary development of a process for claims analysis and resolution.	\$775	176.3	136,632.50
Eric J Powell	Director	Lead Construction Services and Engineering cost savings assessment which includes external sourcing labor and non-labor work and internal work and resource optimization; coordinate interaction and work across the electric and gas lines of businesses.	\$775	191.3	148,257.50
Patryk P Szafranski	Director	Serve as lead AP Services resource on business plan development; lead AP Services team and client staff in 5 year forecast consolidation, scenario modeling; assist in interface, communications, and diligence support with potential investors and other internal and external stakeholders.	\$775	271.1	210,102.50
Arnab Mukherjee	Senior Vice President	Support cost reduction workstream with specific focus on leading execution of Contract Award	\$665	115.5	76,807.50

		initiative, assessing current processes and recommending improvements to drive external spend savings.			
Elizabeth Kardos	Director	Assist in the preparation of retention documents, relationship disclosures reports and monthly staffing and compensation reports.	\$685	17.9	12,261.50
Jarod E Clarrey	Senior Vice President	Support PGE accounts payable team's final review of 503(b)(9) claims and preparation of report filed on July 8, 2019. Assist in development and implementation of claims review and contract assessment processes, including the coordination of web-based analytical tools for PGE users and development of training materials. Conduct initial training and overview sessions with PGE personnel to commence claims review process. Assist with contract review process and data collection to facilitate integration with the claims review process.	\$615	168.4	103,566.00
Jeff Ivester	Senior Vice President	Support spend governance workstream with development of committee presentations and execution of dashboard reporting. Identify and tracked cost reduction opportunities through weekly meetings with the Customer Care line of business.	\$615	14.7	9,040.50
Jennifer A McConnell	Senior Vice President	Support diligence response workstream with development of response materials to diligence requests, coordination with company, counsel and other constituents, tracking of response status, and reporting/presentations related thereto.	\$615	176.2	108,363.00
Christopher S Atkins	Vice President	Support spend governance workstream with a focus on IT. Assist with cost reduction initiative development and implementation through data mining and analysis. Transition to PMO to begin developing structure and execution timeline.	\$600	223.2	133,920.00
Wally Li	Vice President	Support and maintain the claims and contracts website including user management and system/software/security upgrades and patches; support and resolve user technical issues; develop and test requested changes (such as new functions/modules); handle data update, import, export, and archive upon requests.	\$600	93.8	56,280.00
Chris J Dunbar	Vice President	Support cash forecasting workstream by (1) developing a collections model and (2) engineering a process for incorporating energy procurement spend. Develop strategy around energy procurement cost reduction potential.	\$585	7.3	4,270.50
David M Purcell	Vice President	Support liquidity and cash management workstream and business plan development workstream. Build and maintain cash forecast, track and analyze actual results, and develop cash forecast reports for internal and external parties. Additionally assist client staff in 5 year forecast consolidation and scenarios modeling.	\$565	285.0	161,025.00
Rich Kline	Vice President	Support business plan development workstream and assist PGE forecasting team in refining and testing baseline assumptions and in evaluating modeling output.	\$565	240.6	135,939.00
Bryce Pyle	Vice President	Support business plan development workstream with focus on validation of five-year forecast. Assist in diligence support with internal and external stakeholders.	\$565	302.8	171,082.00

Nitesh Neelanshu	Vice President	Support cost reduction workstream with specific focus on analytics and documentation support related to construction and engineering services spend optimization. Support PMO, steering committee and additional cost reduction efforts as necessary.	\$565	263.1	148,651.50
Peter C Hill	Vice President	Support cost reductions workstream with specific focus on development of labor model and analysis of PGE internal labor spend for each line of business.	\$565	104.7	59,155.50
Spencer Dorsey	Vice President	Support liquidity, cash management and vendor management workstreams. Prepare daily cash report to monitor post-petition liquidity for PGE Treasury department/CRO/Deputy CRO. Build and maintain disbursements database to support payment tracking initiatives related to prepetition vs. postpetition payments and payments permissible under first day motion authority.	\$480	178.3	85,584.00
Robell G Wondwosen	Vice President	Support cost reduction workstream with specific focus on implementation of PMO structure to support cost reduction initiatives. Provide ad hoc support to business plan development workstream.	\$480	36.9	17,712.00
Jyoji Morimoto	Vice President	Support the build out of the liquidation analysis to facilitate ongoing development of Disclosure Statement to support Plan of Reorganization process.	\$440	0.2	88.00
Laurie C Verry	Senior Vice President	Assist in the preparation of retention documents, relationship disclosures reports and monthly staffing and compensation reports	\$490	0.5	245.00
Bruce Smathers	Vice President	Support the cost reduction workstream within Gas Operations by identifying, evaluating, and tracking initiatives in an effort to lower customer energy rates.	\$440	176.0	77,440.00
Cindy Wan	Vice President	Support and maintain the claims and contracts website which include: user management and system/software/security upgrades and patches; support and resolve user technical issues; develop and test requested changes (such as new functions/modules); handle data update, import, export, and archive upon requests.	\$285	27.4	7,809.00
Karen S Castleberry	Vice President	Support case management activities	\$285	0.3	85.50
Tammy Brewer	Vice President	Assist with the preparation of monthly staffing and compensation reports	\$430	4.7	2,021.00
Kiera M Davids	Vice President	Assist with the preparation of monthly staffing and compensation reports	\$400	10.8	4,320.00
Brian Beilinson	Consultant	Support compliance with accounts payable segregation requirements by (1) designing a process and methodology for designating invoices and prepetition or post-petition and (2) training and managing a team of 43 billing analysts tasked with reviewing and classifying all 3-way match PO invoices as pre-petition or post-petition. Managed the Claims Review Team by 1) creating and teaching the 503b9/lien claim training materials 2) reviewing templates submitted by the CRT for accuracy and 3) managing the claims WIP queue and tracking results. Developing the liquidation analysis and gathering all inputs.	\$425	217.3	92,352.50

Zachary A Pollack	Consultant	Support compliance with accounts payable segregation requirements with development of SQLite database to analyze daily open invoices. Utilize daily SAP reports and the open invoices database to distribute daily invoice assignments queue to the invoice review team as well as report on payment blocks and their dispositions.	\$425	187.4	79,645.00
Zachary E Courie	Consultant	Support supplier management committee process with the design and implementation of payment request forms, management of committee meeting agendas, and creation of payments report. Advise company on proper adherence to supplier management committee guidelines/requirements, designation of prepetition invoices and analysis required to support evaluation of potential operational integrity suppliers. Support the assessment of executory contracts by creating a contracts database, managing updates to the contracts webtool and database, and creating contracts reporting for management.	\$425	195.7	83,172.50
Katharine G Glasscock	Consultant	Support claims management workstream and manage database containing all filed and scheduled claims as well as claims objections. Develop and maintain automated process to facilitate initial analysis and categorization of filed claims as well as matching to scheduled claims. Assist company in preliminary assessment of existing claims population.	\$385	219.0	84,315.00
Andrea M LeBar	Associate	Assist with the preparation of monthly staffing and compensation reports	\$360	48.0	17,280.00
Barbara J Ferguson	Paraprofessional	Support claims management workstream	\$305	33.8	10,309.00
Derrick Q Irving	Paraprofessional	Support case management activities	\$305	24.6	7,503.00
Total Professional Hours and Fees				6,760.2	4,885,421.00
Less 100% Travel Fees					(827,908.00)
Total Professional Fees					\$ 4,057,513.00